

AMENDED IN ASSEMBLY MARCH 10, 2010

CALIFORNIA LEGISLATURE—2009–10 REGULAR SESSION

**ASSEMBLY BILL**

**No. 1662**

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**Introduced by Assembly Members Portantino and Jeffries**  
***(Coauthor: Assembly Member Adams)***

January 19, 2010

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An act to amend Sections 218, 17207, and 24347.5 of, and to add Sections 195.158, 195.159, ~~and 195.160~~ 195.160, 195.167, 195.168, and 195.169 to, the Revenue and Taxation Code, relating to disaster relief, making an appropriation therefor, and declaring the urgency thereof, to take effect immediately.

LEGISLATIVE COUNSEL'S DIGEST

AB 1662, as amended, Portantino. Disaster relief: County of Los Angeles.

(1) Existing law authorizes a county board of supervisors to provide by ordinance for the reassessment of property that is damaged or destroyed, without fault on the part of the assessee, by a major misfortune or calamity, upon the application of the assessee or upon the action of the county assessor with the board's approval. With respect to certain counties that have adopted reassessment ordinances and have been declared by the Governor to be in a state of emergency as a result of certain events, existing law provides for state allocations of the estimated amounts of the reductions in property tax revenues resulting in certain fiscal years from reassessments under those ordinances. Existing law also continuously appropriates, without regard to fiscal years, moneys in the Special Fund for Economic Uncertainties for purposes of funding these state allocations.

This bill would provide for similar state allocations with respect to property tax revenue reductions resulting from a reassessment for damages incurred within the County of Los Angeles, which was declared by the Governor to be in a state of emergency due to the wildfires that commenced in August 2009 *or due to the winter storms that commenced in January 2010*.

By requiring moneys continuously appropriated from the Special Fund for Economic Uncertainties to be allocated for the new purpose of reimbursing the County of Los Angeles for these property tax revenue reductions, this bill would make an appropriation.

(2) Existing property tax law provides, pursuant to a specified provision of the California Constitution, for a homeowners' property tax exemption in the amount of \$7,000 of the full value of a "dwelling," as defined.

This bill would ~~also~~ provide that any dwelling that qualified for the exemption prior to August 26, 2009, that was damaged or destroyed by the wildfires in the County of Los Angeles, and that has not changed ownership since August 26, 2009, may not be denied the exemption solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner, or was temporarily uninhabited as a result of restricted access to the property due to wildfires.

*This bill would also provide that any dwelling that qualified for the exemption prior to January 17, 2010, that was damaged or destroyed by the severe rainstorms, heavy snows, floods, or mudslides that occurred in the County of Los Angeles, and that has not changed ownership since January 17, 2010, may not be denied the exemption solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner, or was temporarily uninhabited as a result of restricted access to the property due to floods, mudslides, rock slides, or washed-out or damaged roads.*

The California Constitution requires the Legislature, in each fiscal year, to reimburse local governments for the revenue losses incurred by those governments in that fiscal year as a result of the homeowners' property tax exemption.

This bill would state the intent of the Legislature to make this required reimbursement in the annual Budget Act. By requiring local tax officials to implement new exemption criteria, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

(3) The Personal Income Tax Law and the Corporation Tax Law provide for the carryover to specified taxable years of specified losses sustained as a result of certain disasters occurring in California in an area determined by the President of the United States to warrant specified federal assistance, or proclaimed by the Governor to be in a state of emergency.

This bill would extend these provisions to losses sustained in the County of Los Angeles as a result of the wildfires that commenced in August 2009 *and the winter storms that commenced in January 2010*. This bill would authorize a taxpayer to make an election to claim a deduction for those losses on the tax return for the preceding year.

(4) This bill would declare that it is to take effect immediately as an urgency statute.

Vote:  $\frac{2}{3}$ . Appropriation: yes. Fiscal committee: yes.  
State-mandated local program: yes.

*The people of the State of California do enact as follows:*

1 SECTION 1. Section 195.158 is added to the Revenue and  
2 Taxation Code, to read:  
3 195.158. (a) By October 30, 2010, the auditor of the County  
4 of Los Angeles, which was the subject of the Governor's  
5 proclamation of a state of emergency for the wildfires that  
6 commenced on August 26, 2009, shall certify to the Director of  
7 Finance an estimate of the total amount of the reduction in property  
8 tax revenues on both the regular secured roll and the supplemental  
9 roll for the 2009–10 fiscal year resulting from the reassessment  
10 by the county assessor pursuant to paragraph (1) of subdivision  
11 (a) of Section 170 of those properties that are eligible properties  
12 as a result of those disasters, except that the amount certified shall  
13 not include any estimated property tax revenue reductions to school  
14 districts, other than basic state aid school districts, and county  
15 offices of education.

(b) For purposes of this section, “basic state aid school district” means any school district that does not receive a state apportionment pursuant to subdivision (h) of Section 42238 of the Education Code, but receives from the state only a basic apportionment pursuant to Section 6 of Article IX of the California Constitution.

SEC. 2. Section 195.159 is added to the Revenue and Taxation Code, to read:

195.159. After the county auditor of the eligible county, as described in Section 195.158, has made the applicable certification to the Director of Finance pursuant to that section, the director shall, within 30 days after verification of the county auditor’s estimate, certify this amount to the Controller for allocation to the county. Upon receipt of certification from the Director of Finance, the Controller shall make the appropriate allocation to the county within 10 working days.

SEC. 3. Section 195.160 is added to the Revenue and Taxation Code, to read:

195.160. (a) On or before June 30, 2011, an eligible county, as described in Section 195.158, shall compute and remit to the Controller for deposit in the General Fund an amount equal to the amount allocated to it by the Controller pursuant to Section 195.159, less the actual amount of its property tax revenue lost on the regular secured and supplemental rolls with respect to those eligible properties described in Section 195.158 as a result of the reassessment of those properties pursuant to paragraph (1) of subdivision (a) of Section 170, excluding any property tax revenue lost by school districts, other than basic state aid school districts, and county offices of education. If the actual amount of property tax revenue lost by an eligible county in the immediately preceding fiscal year, as described and limited in the preceding sentence, exceeds the amount allocated by the Controller to that county pursuant to Section 195.159, the Controller shall allocate the amount of that excess to that eligible county.

(b) For purposes of this section, “basic state aid school district” means any school district that does not receive a state apportionment pursuant to subdivision (h) of Section 42238 of the Education Code, but receives from the state only a basic apportionment pursuant to Section 6 of Article IX of the California Constitution.

1     *SEC. 4. Section 195.167 is added to the Revenue and Taxation*  
2     *Code, to read:*

3     *195.167. (a) By October 30, 2010, the auditor of the County*  
4     *of Los Angeles, which was the subject of the Governor's*  
5     *proclamation of a state of emergency for the winter storms that*  
6     *commenced on January 17, 2010, that caused damage by the severe*  
7     *rain storms, heavy snows, floods, or mudslides shall certify to the*  
8     *Director of Finance an estimate of the total amount of the reduction*  
9     *in property tax revenues on both the regular secured roll and the*  
10    *supplemental roll for the 2009–10 fiscal year resulting from the*  
11    *reassessment by the county assessor pursuant to paragraph (1) of*  
12    *subdivision (a) of Section 170 of those properties that are eligible*  
13    *properties as a result of those disasters, except that the amount*  
14    *certified shall not include any estimated property tax revenue*  
15    *reductions to school districts, other than basic state aid school*  
16    *districts, and county offices of education.*

17    *(b) For purposes of this section, "basic state aid school district"*  
18    *means any school district that does not receive a state*  
19    *apportionment pursuant to subdivision (h) of Section 42238 of the*  
20    *Education Code, but receives from the state only a basic*  
21    *apportionment pursuant to Section 6 of Article IX of the California*  
22    *Constitution.*

23    *SEC. 5. Section 195.168 is added to the Revenue and Taxation*  
24    *Code, to read:*

25    *195.168. After the county auditor of the eligible county, as*  
26    *described in Section 195.167, has made the applicable certification*  
27    *to the Director of Finance pursuant to that section, the director*  
28    *shall, within 30 days after verification of the county auditor's*  
29    *estimate, certify this amount to the Controller for allocation to the*  
30    *county. Upon receipt of certification from the Director of Finance,*  
31    *the Controller shall make the appropriate allocation to the county*  
32    *within 10 working days.*

33    *SEC. 6. Section 195.169 is added to the Revenue and Taxation*  
34    *Code, to read:*

35    *195.169. (a) On or before June 30, 2011, an eligible county,*  
36    *as described in Section 195.167, shall compute and remit to the*  
37    *Controller for deposit in the General Fund an amount equal to*  
38    *the amount allocated to it by the Controller pursuant to Section*  
39    *195.168, less the actual amount of its property tax revenue lost on*  
40    *the regular secured and supplemental rolls with respect to those*

1 *eligible properties described in Section 195.167 as a result of the*  
2 *reassessment of those properties pursuant to paragraph (1) of*  
3 *subdivision (a) of Section 170, excluding any property tax revenue*  
4 *lost by school districts, other than basic state aid school districts,*  
5 *and county offices of education. If the actual amount of property*  
6 *tax revenue lost by an eligible county in the immediately preceding*  
7 *fiscal year, as described and limited in the preceding sentence,*  
8 *exceeds the amount allocated by the Controller to that county*  
9 *pursuant to Section 195.168, the Controller shall allocate the*  
10 *amount of that excess to that eligible county.*

11 *(b) For purposes of this section, “basic state aid school district”*  
12 *means any school district that does not receive a state*  
13 *apportionment pursuant to subdivision (h) of Section 42238 of the*  
14 *Education Code, but receives from the state only a basic*  
15 *apportionment pursuant to Section 6 of Article IX of the California*  
16 *Constitution.*

17 ~~SEC. 4.~~

18 SEC. 7. Section 218 of the Revenue and Taxation Code is  
19 amended to read:

20 218. (a) The homeowners’ property tax exemption is in the  
21 amount of the assessed value of the dwelling specified in this  
22 section, as authorized by subdivision (k) of Section 3 of Article  
23 XIII of the California Constitution. That exemption shall be in the  
24 amount of seven thousand dollars (\$7,000) of the full value of the  
25 dwelling.

26 (b) The exemption does not extend to property that is rented,  
27 vacant, under construction on the lien date, or that is a vacation or  
28 secondary home of the owner or owners, nor does it apply to  
29 property on which an owner receives the veteran’s exemption.

30 (c) For purposes of this section, all of the following apply:

31 (1) “Owner” includes a person purchasing the dwelling under  
32 a contract of sale or who holds shares or membership in a  
33 cooperative housing corporation, which holding is a requisite to  
34 the exclusive right of occupancy of a dwelling.

35 (2) (A) “Dwelling” means a building, structure, or other shelter  
36 constituting a place of abode, whether real property or personal  
37 property, and any land on which it may be situated. A two-dwelling  
38 unit shall be considered as two separate single-family dwellings.

39 (B) “Dwelling” includes the following:

1 (i) A single-family dwelling occupied by an owner thereof as  
2 his or her principal place of residence on the lien date.

3 (ii) A multiple-dwelling unit occupied by an owner thereof on  
4 the lien date as his or her principal place of residence.

5 (iii) A condominium occupied by an owner thereof as his or her  
6 principal place of residence on the lien date.

7 (iv) Premises occupied by the owner of shares or a membership  
8 interest in a cooperative housing corporation, as defined in  
9 subdivision (i) of Section 61, as his or her principal place of  
10 residence on the lien date. Each exemption allowed pursuant to  
11 this subdivision shall be deducted from the total assessed valuation  
12 of the cooperative housing corporation. The exemption shall be  
13 taken into account in apportioning property taxes among owners  
14 of share or membership interests in the cooperative housing  
15 corporations so as to benefit those owners who qualify for the  
16 exemption.

17 (d) Any dwelling that qualified for an exemption under this  
18 section prior to October 20, 1991, that was damaged or destroyed  
19 by fire in a disaster, as declared by the Governor, occurring on or  
20 after October 20, 1991, and before November 1, 1991, and that  
21 has not changed ownership since October 20, 1991, shall not be  
22 disqualified as a “dwelling” or be denied an exemption under this  
23 section solely on the basis that the dwelling was temporarily  
24 damaged or destroyed or was being reconstructed by the owner.

25 (e) Any dwelling that qualified for an exemption under this  
26 section prior to October 15, 2003, that was damaged or destroyed  
27 by fire or earthquake in a disaster, as declared by the Governor,  
28 during October, November, or December 2003, and that has not  
29 changed ownership since October 15, 2003, shall not be  
30 disqualified as a “dwelling” or be denied an exemption under this  
31 section solely on the basis that the dwelling was temporarily  
32 damaged or destroyed or was being reconstructed by the owner.

33 (f) Any dwelling that qualified for an exemption under this  
34 section prior to June 3, 2004, that was damaged or destroyed by  
35 flood in a disaster, as declared by the Governor, during June 2004,  
36 and that has not changed ownership since June 3, 2004, shall not  
37 be disqualified as a “dwelling” or be denied an exemption under  
38 this section solely on the basis that the dwelling was temporarily  
39 damaged or destroyed or was being reconstructed by the owner.

(g) Any dwelling that qualified for an exemption under this section prior to August 11, 2004, that was damaged or destroyed by the wildfires and any other related casualty that occurred in Shasta County in a disaster, as declared by the Governor, during August 2004, and that has not changed ownership since August 11, 2004, shall not be disqualified as a “dwelling” or be denied an exemption under this section solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner.

(h) Any dwelling that qualified for an exemption under this section prior to December 28, 2004, that was damaged or destroyed by severe rainstorms, floods, mudslides, or the accumulation of debris in a disaster, as declared by the Governor, during December 2004, January 2005, February 2005, March 2005, or June 2005, and that has not changed ownership since December 28, 2004, shall not be disqualified as a “dwelling” or be denied an exemption under this section solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner, or was temporarily uninhabited as a result of restricted access to the property due to floods, mudslides, the accumulation of debris, or washed-out or damaged roads.

(i) Any dwelling that qualified for an exemption under this section prior to December 19, 2005, that was damaged or destroyed by severe rainstorms, floods, mudslides, or the accumulation of debris in a disaster, as declared by the Governor in January 2006, April 2006, May 2006, or June 2006, and that has not changed ownership since December 19, 2005, shall not be disqualified as a “dwelling” or be denied an exemption under this section solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner, or was temporarily uninhabited as a result of restricted access to the property due to floods, mudslides, the accumulation of debris, or washed-out or damaged roads.

(j) Any dwelling that qualified for an exemption under this section prior to July 9, 2006, that was damaged or destroyed by the wildfires and any other related casualty that occurred in the County of San Bernardino, as declared by the Governor in July 2006, and that has not changed ownership since July 9, 2006, shall not be disqualified as a “dwelling” or be denied an exemption under this section solely on the basis that the dwelling was



1 temporarily damaged or destroyed or was being reconstructed by  
2 the owner, or was temporarily uninhabited as a result of restricted  
3 access to the property due to the wildfires.

4 (k) Any dwelling that qualified for an exemption under this  
5 section prior to the commencement dates of the wildfires listed in  
6 the Governor's proclamations of 2006 that was damaged or  
7 destroyed by the wildfires and any other related casualty that  
8 occurred in the Counties of Riverside and Ventura, and that has  
9 not changed ownership since the commencement dates of these  
10 disasters as listed in the Governor's proclamations of 2006 shall  
11 not be disqualified as a "dwelling" or be denied an exemption  
12 under this section solely on the basis that the dwelling was  
13 temporarily damaged or destroyed or was being reconstructed by  
14 the owner, or was temporarily uninhabited as a result of restricted  
15 access to the property due to the wildfires.

16 (l) Any dwelling that qualified for an exemption under this  
17 section prior to January 11, 2007, that was damaged or destroyed  
18 by severe freezing conditions, commencing January 11, 2007, and  
19 any other related casualty that occurred in the Counties of El  
20 Dorado, Fresno, Imperial, Kern, Kings, Madera, Merced, Monterey,  
21 Riverside, San Bernardino, San Diego, San Luis Obispo, Santa  
22 Barbara, Santa Clara, Stanislaus, Tulare, Ventura, and Yuba as a  
23 result of a disaster as declared by the Governor, and that has not  
24 changed ownership since January 11, 2007, shall not be disqualified  
25 as a "dwelling" or be denied an exemption under this section solely  
26 on the basis that the dwelling was temporarily damaged or  
27 destroyed or was being reconstructed by the owner, or was  
28 temporarily uninhabited as a result of restricted access to the  
29 property due to severe freezing conditions.

30 (m) Any dwelling that qualified for an exemption under this  
31 section prior to June 24, 2007, that was damaged or destroyed by  
32 the wildfires and any other related casualty that occurred as a result  
33 of this disaster in the County of El Dorado, as declared by the  
34 Governor in June 2007, and that has not changed ownership since  
35 June 24, 2007, shall not be disqualified as a "dwelling" or be denied  
36 an exemption under this section solely on the basis that the  
37 dwelling was temporarily damaged or destroyed or was being  
38 reconstructed by the owner, or was temporarily uninhabited as a  
39 result of restricted access to the property due to the wildfires.

1 (n) Any dwelling that qualified for an exemption under this  
2 section prior to July 4, 2007, that was damaged or destroyed by  
3 the Zaca Fire and any other related casualty that occurred as a  
4 result of this disaster in the Counties of Santa Barbara and Ventura,  
5 as declared by the Governor in August 2007, and that has not  
6 changed ownership since July 4, 2007, may not be denied an  
7 exemption solely on the basis that the dwelling was temporarily  
8 damaged or destroyed or was being reconstructed by the owner,  
9 or was temporarily uninhabited as a result of restricted access to  
10 the property due to the Zaca Fire.

11 (o) Any dwelling that qualified for an exemption under this  
12 section prior to July 6, 2007, that was damaged or destroyed by  
13 the wildfires and any other related casualty that occurred as a result  
14 of this disaster in the County of Inyo, as declared by the Governor  
15 in July 2007, and that has not changed ownership since July 6,  
16 2007, may not be denied an exemption solely on the basis that the  
17 dwelling was temporarily damaged or destroyed or was being  
18 reconstructed by the owner, or was temporarily uninhabited as a  
19 result of restricted access to the property due to the wildfires.

20 (p) Any dwelling that qualified for an exemption under this  
21 section prior to the commencement dates of the wildfires listed in  
22 the Governor's disaster proclamations of September 15, 2007, and  
23 October 21, 2007, that was damaged or destroyed by the wildfires  
24 and any other related casualty that occurred in the Counties of Los  
25 Angeles, Orange, Riverside, San Bernardino, San Diego, Santa  
26 Barbara, and Ventura, and that has not changed ownership since  
27 the commencement dates of these disasters as listed in the  
28 proclamations shall not be disqualified as a "dwelling" or be denied  
29 an exemption under this section solely on the basis that the  
30 dwelling was temporarily damaged or destroyed or was being  
31 reconstructed by the owner, or was temporarily uninhabited as a  
32 result of restricted access to the property due to the wildfires.

33 (q) Any dwelling that qualified for an exemption under this  
34 section prior to October 20, 2007, that was damaged or destroyed  
35 by the extremely strong and damaging winds and any other related  
36 casualty that occurred as a result of this disaster in the County of  
37 Riverside, as declared by the Governor in November 2007, and  
38 that has not changed ownership since October 20, 2007, shall not  
39 be disqualified as a "dwelling" or be denied an exemption under  
40 this section solely on the basis that the dwelling was temporarily

1 damaged or destroyed or was being reconstructed by the owner,  
2 or was temporarily uninhabited as a result of restricted access to  
3 the property due to the extremely strong and damaging winds.

4 (r) Any dwelling that qualified for an exemption under this  
5 section prior to the commencement dates of the wildfires listed in  
6 the Governor's disaster proclamations of May, June, or July 2008,  
7 that was damaged or destroyed by the wildfires and any other  
8 related casualty that occurred in the Counties of Butte, Kern,  
9 Mariposa, Mendocino, Monterey, Plumas, Santa Clara, Santa Cruz,  
10 Shasta, and Trinity and that has not changed ownership since the  
11 commencement dates of these disasters as listed in the  
12 proclamations shall not be disqualified as a "dwelling" or be denied  
13 an exemption under this section solely on the basis that the  
14 dwelling was temporarily damaged or destroyed or was being  
15 reconstructed by the owner, or was temporarily uninhabited as a  
16 result of restricted access to the property due to the wildfires.

17 (s) Any dwelling that qualified for an exemption under this  
18 section prior to July 1, 2008, that was damaged or destroyed by  
19 the wildfires and any other related casualty that occurred as a result  
20 of this disaster in the County of Santa Barbara, as declared by the  
21 Governor in July 2008, and that has not changed ownership since  
22 July 1, 2008, may not be denied an exemption solely on the basis  
23 that the dwelling was temporarily damaged or destroyed or was  
24 being reconstructed by the owner, or was temporarily uninhabited  
25 as a result of restricted access to the property due to the wildfires.

26 (t) Any dwelling that qualified for an exemption under this  
27 section prior to July 12, 2008, that was damaged or destroyed by  
28 severe rainstorms, floods, landslides, or the accumulation of debris  
29 in a disaster, as declared by the Governor, in July 2008, and that  
30 has not changed ownership since July 12, 2008, shall not be  
31 disqualified as a "dwelling" or be denied an exemption under this  
32 section solely on the basis that the dwelling was temporarily  
33 damaged or destroyed or was being reconstructed by the owner,  
34 or was temporarily uninhabited as a result of restricted access to  
35 the property due to floods, landslides, the accumulation of debris,  
36 or washed-out or damaged roads.

37 (u) Any dwelling that qualified for an exemption under this  
38 section prior to May 22, 2008, that was damaged or destroyed by  
39 the wildfires and any other related casualty that occurred as a result  
40 of this disaster in the County of Humboldt, as declared by the

1 Governor in August 2008, and that has not changed ownership  
2 since May 22, 2008, may not be denied an exemption solely on  
3 the basis that the dwelling was temporarily damaged or destroyed  
4 or was being reconstructed by the owner, or was temporarily  
5 uninhabited as a result of restricted access to the property due to  
6 the wildfires.

7 (v) Any dwelling that qualified for an exemption under this  
8 section prior to the commencement dates of the wildfires that were  
9 the subject of the Governor's disaster proclamations of October  
10 13, 2008, and November 15, 2008, that was damaged or destroyed  
11 by the wildfires and any other related casualty that occurred in the  
12 Counties of Los Angeles and Ventura and that has not changed  
13 ownership since the commencement dates of these wildfires, shall  
14 not be disqualified as a "dwelling" or be denied an exemption  
15 under this section solely on the basis that the dwelling was  
16 temporarily damaged or destroyed or was being reconstructed by  
17 the owner, or was temporarily uninhabited as a result of restricted  
18 access to the property due to the wildfires.

19 (w) Any dwelling that qualified for an exemption under this  
20 section prior to November 13, 2008, that was damaged or destroyed  
21 by the wildfires and any other related casualty that occurred as a  
22 result of this disaster in the County of Santa Barbara, as declared  
23 by the Governor in November 2008, and that has not changed  
24 ownership since November 13, 2008, shall not be disqualified as  
25 a "dwelling" or be denied an exemption under this section solely  
26 on the basis that the dwelling was temporarily damaged or  
27 destroyed or was being reconstructed by the owner, or was  
28 temporarily uninhabited as a result of restricted access to the  
29 property due to the wildfires.

30 (x) Any dwelling that qualified for an exemption under this  
31 section prior to the commencement dates of the wildfires listed in  
32 the Governor's disaster proclamations of November 15, 2008, and  
33 November 17, 2008, that was damaged or destroyed by the  
34 wildfires and any other related casualty that occurred as a result  
35 of this disaster in the Counties of Orange, Riverside, and San  
36 Bernardino, as declared by the Governor in November 2008, and  
37 that has not changed ownership since the commencement dates of  
38 these disasters as listed in the proclamations, shall not be  
39 disqualified as a "dwelling" or be denied an exemption under this  
40 section solely on the basis that the dwelling was temporarily

1 damaged or destroyed or was being reconstructed by the owner,  
2 or was temporarily uninhabited as a result of restricted access to  
3 the property due to the wildfires.

4 (y) Any dwelling that qualified for an exemption under this  
5 section prior to May 5, 2009, that was damaged or destroyed by  
6 the wildfires and any other related casualty that occurred as a result  
7 of this disaster in the County of Santa Barbara, as declared by the  
8 Governor in May 2009, and that has not changed ownership since  
9 May 5, 2009, shall not be disqualified as a “dwelling” or be denied  
10 an exemption under this section solely on the basis that the  
11 dwelling was temporarily damaged or destroyed or was being  
12 reconstructed by the owner, or was temporarily uninhabited as a  
13 result of restricted access to the property due to the wildfires.

14 (z) Any dwelling that qualified for an exemption under this  
15 section prior to August 26, 2009, that was damaged or destroyed  
16 by the wildfires and any other related casualty that occurred as a  
17 result of this disaster in the County of Los Angeles, as declared  
18 by the Governor in August 2009, and that has not changed  
19 ownership since August 26, 2009, shall not be disqualified as a  
20 “dwelling” or be denied an exemption under this section solely on  
21 the basis that the dwelling was temporarily damaged or destroyed  
22 or was being reconstructed by the owner, or was temporarily  
23 uninhabited as a result of restricted access to the property due to  
24 the wildfires.

25 *(aa) Any dwelling that qualified for an exemption under this*  
26 *section prior to January 17, 2010, that was damaged or destroyed*  
27 *by the severe rainstorms, heavy snows, floods, or mudslides that*  
28 *occurred in the County of Los Angeles in a disaster, as declared*  
29 *by the Governor in January 2010, and that has not changed*  
30 *ownership since January 17, 2010, shall not be disqualified as a*  
31 *“dwelling” or be denied an exemption under this section solely*  
32 *on the basis that the dwelling was temporarily damaged or*  
33 *destroyed or was being reconstructed by the owner, or was*  
34 *temporarily uninhabited as a result of restricted access to the*  
35 *property due to floods, mudslides, rock slides, or washed-out or*  
36 *damaged roads.*

37 ~~(aa)~~

38 (ab) The exemption provided for in subdivision (k) of Section  
39 3 of Article XIII of the California Constitution shall first be applied

1 to the building, structure, or other shelter and the excess, if any,  
2 shall be applied to any land on which it may be located.

3 ~~SEC. 5.~~

4 *SEC. 8.* Section 17207 of the Revenue and Taxation Code is  
5 amended to read:

6 17207. (a) An excess disaster loss, as defined in subdivision  
7 (c), shall be carried to other taxable years as provided in  
8 subdivision (b), with respect to losses resulting from any of the  
9 following disasters:

10 (1) Forest fire or any other related casualty occurring in 1985  
11 in California.

12 (2) Storm, flooding, or any other related casualty occurring in  
13 1986 in California.

14 (3) Any loss sustained during 1987 as a result of a forest fire or  
15 any other related casualty.

16 (4) Earthquake, aftershock, or any other related casualty  
17 occurring in 1987 in California.

18 (5) Earthquake, aftershock, or any other related casualty  
19 occurring in 1989 in California.

20 (6) Any loss sustained during 1990 as a result of fire or any  
21 other related casualty in California.

22 (7) Any loss sustained as a result of the Oakland/Berkeley Fire  
23 of 1991, or any other related casualty.

24 (8) Any loss sustained as a result of storm, flooding, or any  
25 other related casualty occurring in February 1992 in California.

26 (9) Earthquake, aftershock, or any other related casualty  
27 occurring in April 1992 in the County of Humboldt.

28 (10) Riots, arson, or any other related casualty occurring in  
29 April or May 1992 in California.

30 (11) Any loss sustained as a result of the earthquakes that  
31 occurred in the County of San Bernardino in June and July of 1992,  
32 or any other related casualty.

33 (12) Any loss sustained as a result of the Fountain Fire that  
34 occurred in the County of Shasta, or as a result of either of the  
35 fires in the Counties of Calaveras and Trinity that occurred in  
36 August 1992, or any other related casualty.

37 (13) Any loss sustained as a result of storm, flooding, or any  
38 other related casualty that occurred in the Counties of Alpine,  
39 Contra Costa, Fresno, Humboldt, Imperial, Lassen, Los Angeles,  
40 Madera, Mendocino, Modoc, Monterey, Napa, Orange, Plumas,

1 Riverside, San Bernardino, San Diego, Santa Barbara, Sierra,  
2 Siskiyou, Sonoma, Tehama, Trinity, and Tulare, and the City of  
3 Fillmore in January 1993.

4 (14) Any loss sustained as a result of a fire that occurred in the  
5 Counties of Los Angeles, Orange, Riverside, San Bernardino, San  
6 Diego, and Ventura, during October or November of 1993, or any  
7 other related casualty.

8 (15) Any loss sustained as a result of the earthquake, aftershocks,  
9 or any other related casualty that occurred in the Counties of Los  
10 Angeles, Orange, and Ventura on or after January 17, 1994.

11 (16) Any loss sustained as a result of a fire that occurred in the  
12 County of San Luis Obispo during August of 1994, or any other  
13 related casualty.

14 (17) Any loss sustained as a result of the storms or flooding  
15 occurring in 1995, or any other related casualty, sustained in any  
16 county of this state subject to a disaster declaration with respect  
17 to the storms and flooding.

18 (18) Any loss sustained as a result of the storms or flooding  
19 occurring in December 1996 or January 1997, or any related  
20 casualty, sustained in any county of this state subject to a disaster  
21 declaration with respect to the storms or flooding.

22 (19) Any loss sustained as a result of the storms or flooding  
23 occurring in February 1998, or any related casualty, sustained in  
24 any county of this state subject to a disaster declaration with respect  
25 to the storms or flooding.

26 (20) Any loss sustained as a result of a freeze occurring in the  
27 winter of 1998–99, or any related casualty, sustained in any county  
28 of this state subject to a disaster declaration with respect to the  
29 freeze.

30 (21) Any loss sustained as a result of an earthquake occurring  
31 in September 2000, that was included in the Governor's  
32 proclamation of a state of emergency for the County of Napa.

33 (22) Any loss sustained as a result of the Middle River levee  
34 break in San Joaquin County occurring in June 2004.

35 (23) Any losses sustained as a result of the fires that occurred  
36 in the Counties of Los Angeles, Riverside, San Bernardino, San  
37 Diego, and Ventura in October and November 2003, or as a result  
38 of floods, mudflows, and debris flows, directly related to fires.

1 (24) Any losses sustained in the Counties of Santa Barbara and  
2 San Luis Obispo as a result of the San Simeon earthquake,  
3 aftershocks, and any other related casualties.

4 (25) Any losses sustained as a result of the wildfires that  
5 occurred in Shasta County, commencing August 11, 2004, and  
6 any other related casualty.

7 (26) Any loss sustained in the Counties of Kern, Los Angeles,  
8 Orange, Riverside, San Bernardino, San Diego, Santa Barbara,  
9 and Ventura as a result of the severe rainstorms, related flooding  
10 and slides, and any other related casualties, that occurred in  
11 December 2004, January 2005, February 2005, March 2005, or  
12 June 2005.

13 (27) Any loss sustained in the Counties of Alameda, Alpine,  
14 Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El  
15 Dorado, Fresno, Humboldt, Kings, Lake, Lassen, Madera, Marin,  
16 Mariposa, Mendocino, Merced, Monterey, Napa, Nevada, Placer,  
17 Plumas, Sacramento, San Joaquin, San Luis Obispo, San Mateo,  
18 Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus,  
19 Sutter, Trinity, Tulare, Tuolumne, Yolo, and Yuba as a result of  
20 the severe rainstorms, related flooding and slides, and any other  
21 related casualties, that occurred in December 2005, January 2006,  
22 March 2006, or April 2006.

23 (28) Any loss sustained in the County of San Bernardino as a  
24 result of the wildfires that occurred in July 2006.

25 (29) Any loss sustained in the Counties of Riverside and Ventura  
26 as a result of wildfires that occurred during the 2006 calendar year.

27 (30) Any loss sustained in the Counties of El Dorado, Fresno,  
28 Imperial, Kern, Kings, Madera, Merced, Monterey, Riverside, San  
29 Bernardino, San Diego, San Luis Obispo, Santa Barbara, Santa  
30 Clara, Stanislaus, Tulare, Ventura, and Yuba that were the subject  
31 of the Governor's proclamations of a state of emergency for the  
32 severe freezing conditions that occurred in January 2007.

33 (31) Any loss sustained in the County of El Dorado as a result  
34 of wildfires that occurred in June 2007.

35 (32) Any loss sustained in the Counties of Santa Barbara and  
36 Ventura as a result of the Zaca Fire that occurred during the 2007  
37 calendar year.

38 (33) Any loss sustained in the County of Inyo as a result of  
39 wildfires that commenced in July 2007.



1 (34) Any loss sustained in the Counties of Los Angeles, Orange,  
2 Riverside, San Bernardino, San Diego, Santa Barbara, and Ventura  
3 as a result of wildfires that occurred during the 2007 calendar year  
4 that were the subject of the Governor's disaster proclamations of  
5 September 15, 2007, and October 21, 2007.

6 (35) Any loss sustained in the County of Riverside as a result  
7 of extremely strong and damaging winds that occurred in October  
8 2007.

9 (36) Any loss sustained in the Counties of Butte, Kern,  
10 Mariposa, Mendocino, Monterey, Plumas, Santa Clara, Santa Cruz,  
11 Shasta, and Trinity as a result of wildfires that occurred in May or  
12 June 2008 that were the subject of the Governor's proclamations  
13 of a state of emergency.

14 (37) Any loss sustained in the County of Santa Barbara as a  
15 result of wildfires that occurred in July 2008.

16 (38) Any loss sustained in the County of Inyo as a result of the  
17 severe rainstorms, related flooding and landslides, and any other  
18 related casualties, that occurred in July 2008.

19 (39) Any loss sustained in the County of Humboldt as a result  
20 of wildfires that commenced in May 2008.

21 (40) Any loss sustained in the County of Santa Barbara as a  
22 result of wildfires that commenced in November 2008.

23 (41) Any loss sustained in the Counties of Los Angeles and  
24 Ventura as a result of wildfires that commenced in October 2008  
25 or November 2008 that were the subject of the Governor's  
26 proclamations of a state of emergency.

27 (42) Any loss sustained in the Counties of Orange, Riverside,  
28 and San Bernardino as a result of wildfires that commenced in  
29 November 2008.

30 (43) Any loss sustained in the County of Santa Barbara as a  
31 result of wildfires that commenced in May 2009.

32 (44) Any loss sustained in the County of Los Angeles as a result  
33 of wildfires that commenced in August 2009.

34 (45) *Any loss sustained in the County of Los Angeles as a result*  
35 *of winter storms that commenced in January 2010.*

36 (b) (1) In the case of any loss allowed under Section 165(c) of  
37 the Internal Revenue Code, relating to limitation of losses of  
38 individuals, any excess disaster loss shall be carried forward to  
39 each of the five taxable years following the taxable year for which  
40 the loss is claimed. However, if there is any excess disaster loss

1 remaining after the five-year period, then the applicable percentage,  
2 as set forth in paragraph (1) of subdivision (b) of Section 17276,  
3 of that excess disaster loss shall be carried forward to each of the  
4 next 10 taxable years.

5 (2) The entire amount of any excess disaster loss as defined in  
6 subdivision (c) shall be carried to the earliest of the taxable years  
7 to which, by reason of subdivision (b), the loss may be carried.  
8 The portion of the loss which shall be carried to each of the other  
9 taxable years shall be the excess, if any, of the amount of excess  
10 disaster loss over the sum of the adjusted taxable income for each  
11 of the prior taxable years to which that excess disaster loss is  
12 carried.

13 (c) "Excess disaster loss" means a disaster loss computed  
14 pursuant to Section 165 of the Internal Revenue Code which  
15 exceeds the adjusted taxable income of the year of loss or, if the  
16 election under Section 165(i) of the Internal Revenue Code is  
17 made, the adjusted taxable income of the year preceding the loss.

18 (d) The provisions of this section and Section 165(i) of the  
19 Internal Revenue Code shall be applicable to any of the losses  
20 listed in subdivision (a) sustained in any county or city in this state  
21 which was proclaimed by the Governor to be in a state of disaster.

22 (e) Losses allowable under this section may not be taken into  
23 account in computing a net operating loss deduction under Section  
24 172 of the Internal Revenue Code.

25 (f) For purposes of this section, "adjusted taxable income" shall  
26 be defined by Section 1212(b)(2)(B) of the Internal Revenue Code.

27 (g) For losses described in paragraphs (15) to ~~(44)~~ (45),  
28 inclusive, of subdivision (a), the election under Section 165(i) of  
29 the Internal Revenue Code may be made on a return or amended  
30 return filed on or before the due date of the return (determined  
31 with regard to extension) for the taxable year in which the disaster  
32 occurred.

33 ~~SEC. 6.~~

34 *SEC. 9.* Section 24347.5 of the Revenue and Taxation Code is  
35 amended to read:

36 24347.5. (a) An excess disaster loss, as defined in subdivision  
37 (c), shall be carried to other taxable years as provided in  
38 subdivision (b), with respect to losses resulting from any of the  
39 following disasters:

1 (1) Forest fire or any other related casualty occurring in 1985  
2 in California.

3 (2) Storm, flooding, or any other related casualty occurring in  
4 1986 in California.

5 (3) Any loss sustained during 1987 as a result of a forest fire or  
6 any other related casualty.

7 (4) Earthquake, aftershock, or any other related casualty  
8 occurring in October 1987 in California.

9 (5) Earthquake, aftershock, or any other related casualty  
10 occurring in October 1989 in California.

11 (6) Any loss sustained during 1990 as a result of fire or any  
12 other related casualty in California.

13 (7) Any loss sustained as a result of the Oakland/Berkeley Fire  
14 of 1991, or any other related casualty.

15 (8) Any loss sustained as a result of storm, flooding, or any  
16 other related casualty occurring in February 1992 in California.

17 (9) Earthquake, aftershock, or any other related casualty  
18 occurring in April 1992 in the County of Humboldt.

19 (10) Riots, arson, or any other related casualty occurring in  
20 April or May 1992 in California.

21 (11) Any loss sustained as a result of the earthquakes or any  
22 other related casualty that occurred in the County of San  
23 Bernardino in June and July of 1992.

24 (12) Any loss sustained as a result of the Fountain Fire that  
25 occurred in the County of Shasta, or as a result of either of the  
26 fires in the Counties of Calaveras and Trinity that occurred in  
27 August 1992, or any other related casualty.

28 (13) Any loss sustained as a result of storm, flooding, or any  
29 other related casualty that occurred in the Counties of Alpine,  
30 Contra Costa, Fresno, Humboldt, Imperial, Lassen, Los Angeles,  
31 Madera, Mendocino, Modoc, Monterey, Napa, Orange, Plumas,  
32 Riverside, San Bernardino, San Diego, Santa Barbara, Sierra,  
33 Siskiyou, Sonoma, Tehama, Trinity, and Tulare, and the City of  
34 Fillmore in January 1993.

35 (14) Any loss sustained as a result of a fire that occurred in the  
36 Counties of Los Angeles, Orange, Riverside, San Bernardino, San  
37 Diego, and Ventura, during October or November of 1993, or any  
38 other related casualty.

1 (15) Any loss sustained as a result of the earthquake, aftershocks,  
2 or any other related casualty that occurred in the Counties of Los  
3 Angeles, Orange, and Ventura on or after January 17, 1994.

4 (16) Any loss sustained as a result of a fire that occurred in the  
5 County of San Luis Obispo during August of 1994, or any other  
6 related casualty.

7 (17) Any loss sustained as a result of the storms or flooding  
8 occurring in 1995, or any other related casualty, sustained in any  
9 county of this state subject to a disaster declaration with respect  
10 to the storms and flooding.

11 (18) Any loss sustained as a result of the storms or flooding  
12 occurring in December 1996 or January 1997, or any related  
13 casualty, sustained in any county of this state subject to a disaster  
14 declaration with respect to the storms or flooding.

15 (19) Any loss sustained as a result of the storms or flooding  
16 occurring in February 1998, or any related casualty, sustained in  
17 any county of this state subject to a disaster declaration with respect  
18 to the storms or flooding.

19 (20) Any loss sustained as a result of a freeze occurring in the  
20 winter of 1998–99, or any related casualty, sustained in any county  
21 of this state subject to a disaster declaration with respect to the  
22 freeze.

23 (21) Any loss sustained as a result of an earthquake occurring  
24 in September 2000, that was included in the Governor's  
25 proclamation of a state of emergency for the County of Napa.

26 (22) Any loss sustained as a result of the Middle River levee  
27 break in San Joaquin County occurring in June 2004.

28 (23) Any losses sustained as a result of the fires that occurred  
29 in the Counties of Los Angeles, Riverside, San Bernardino, San  
30 Diego, and Ventura in October and November 2003, or as a result  
31 of floods, mudflows, and debris flows, directly related to fires.

32 (24) Any losses sustained in the Counties of Santa Barbara and  
33 San Luis Obispo as a result of the San Simeon earthquake,  
34 aftershocks, and any other related casualties.

35 (25) Any losses sustained as a result of the wildfires that  
36 occurred in Shasta County, commencing August 11, 2004, and  
37 any other related casualty.

38 (26) Any loss sustained in the Counties of Kern, Los Angeles,  
39 Orange, Riverside, San Bernardino, San Diego, Santa Barbara,  
40 and Ventura as a result of the severe rainstorms, related flooding

1 and slides, and any other related casualties, that occurred in  
2 December 2004, January 2005, February 2005, March 2005, or  
3 June 2005.

4 (27) Any loss sustained in the Counties of Alameda, Alpine,  
5 Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El  
6 Dorado, Fresno, Humboldt, Kings, Lake, Lassen, Madera, Marin,  
7 Mariposa, Mendocino, Merced, Monterey, Napa, Nevada, Placer,  
8 Plumas, Sacramento, San Joaquin, San Luis Obispo, San Mateo,  
9 Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus,  
10 Sutter, Trinity, Tulare, Tuolumne, Yolo, and Yuba as a result of  
11 the severe rainstorms, related flooding and slides, and any other  
12 related casualties, that occurred in December 2005, January 2006,  
13 March 2006, or April 2006.

14 (28) Any loss sustained in the County of San Bernardino as a  
15 result of the wildfires that occurred in July 2006.

16 (29) Any loss sustained in the Counties of Riverside and Ventura  
17 as a result of wildfires that occurred during the 2006 calendar year.

18 (30) Any loss sustained in the Counties of El Dorado, Fresno,  
19 Imperial, Kern, Kings, Madera, Merced, Monterey, Riverside, San  
20 Bernardino, San Diego, San Luis Obispo, Santa Barbara, Santa  
21 Clara, Stanislaus, Tulare, Ventura, and Yuba that were the subject  
22 of the Governor's proclamations of a state of emergency for the  
23 severe freezing conditions that occurred in January 2007.

24 (31) Any loss sustained in the County of El Dorado as a result  
25 of wildfires that occurred in June 2007.

26 (32) Any loss sustained in the Counties of Santa Barbara and  
27 Ventura as a result of the Zaca Fire that occurred during the 2007  
28 calendar year.

29 (33) Any loss sustained in the County of Inyo as a result of  
30 wildfires that commenced in July 2007.

31 (34) Any loss sustained in the Counties of Los Angeles, Orange,  
32 Riverside, San Bernardino, San Diego, Santa Barbara, and Ventura  
33 as a result of wildfires that occurred during the 2007 calendar year  
34 that were the subject of the Governor's disaster proclamations of  
35 September 15, 2007, and October 21, 2007.

36 (35) Any loss sustained in the County of Riverside as a result  
37 of extremely strong and damaging winds that occurred in October  
38 2007.

39 (36) Any loss sustained in the Counties of Butte, Kern,  
40 Mariposa, Mendocino, Monterey, Plumas, Santa Clara, Santa Cruz,

1 Shasta, and Trinity as a result of wildfires that occurred in May or  
2 June 2008 that were the subject of the Governor's proclamations  
3 of a state of emergency.

4 (37) Any loss sustained in the County of Santa Barbara as a  
5 result of wildfires that occurred in July 2008.

6 (38) Any loss sustained in the County of Inyo as a result of the  
7 severe rainstorms, related flooding and landslides, and any other  
8 related casualties, that occurred in July 2008.

9 (39) Any loss sustained in the County of Humboldt as a result  
10 of wildfires that commenced in May 2008.

11 (40) Any loss sustained in the County of Santa Barbara as a  
12 result of wildfires that commenced in November 2008.

13 (41) Any loss sustained in the Counties of Los Angeles and  
14 Ventura as a result of wildfires that commenced in October 2008  
15 or November 2008 that were the subject of the Governor's  
16 proclamations of a state of emergency.

17 (42) Any loss sustained in the Counties of Orange, Riverside,  
18 and San Bernardino as a result of wildfires that commenced in  
19 November 2008.

20 (43) Any loss sustained in the County of Santa Barbara as a  
21 result of wildfires that commenced in May 2009.

22 (44) Any loss sustained in the County of Los Angeles as a result  
23 of wildfires that commenced in August 2009.

24 (45) *Any loss sustained in the County of Los Angeles as a result*  
25 *of winter storms that commenced in January 2010.*

26 (b) (1) In the case of any loss allowed under Section 165 of the  
27 Internal Revenue Code, relating to losses, any excess disaster loss  
28 shall be carried forward to each of the five taxable years following  
29 the taxable year for which the loss is claimed. However, if there  
30 is any excess disaster loss remaining after the five-year period,  
31 then the applicable percentage, as set forth in paragraph (1) of  
32 subdivision (b) of Section 24416, of that excess disaster loss shall  
33 be carried forward to each of the next 10 taxable years.

34 (2) The entire amount of any excess disaster loss as defined in  
35 subdivision (c) shall be carried to the earliest of the taxable years  
36 to which, by reason of subdivision (b), the loss may be carried.  
37 The portion of the loss which shall be carried to each of the other  
38 taxable years shall be the excess, if any, of the amount of excess  
39 disaster loss over the sum of the net income for each of the prior  
40 taxable years to which that excess disaster loss is carried.

1 (c) “Excess disaster loss” means a disaster loss computed  
2 pursuant to Section 165 of the Internal Revenue Code, which  
3 exceeds the net income of the year of loss or, if the election under  
4 Section 165(i) of the Internal Revenue Code is made, the net  
5 income of the year preceding the loss.

6 (d) The provisions of this section and Section 165(i) of the  
7 Internal Revenue Code shall be applicable to any of the losses  
8 listed in subdivision (a) sustained in any county or city in this state  
9 which was proclaimed by the Governor to be in a state of disaster.

10 (e) Any corporation subject to the provisions of Section 25101  
11 or 25101.15 that has disaster losses pursuant to this section, shall  
12 determine the excess disaster loss to be carried to other taxable  
13 years under the principles specified in Section 25108 relating to  
14 net operating losses.

15 (f) Losses allowable under this section may not be taken into  
16 account in computing a net operating loss deduction under Section  
17 172 of the Internal Revenue Code.

18 (g) For losses described in paragraphs (15) to ~~(44)~~ (45),  
19 inclusive, of subdivision (a), the election under Section 165(i) of  
20 the Internal Revenue Code may be made on a return or amended  
21 return filed on or before the due date of the return (determined  
22 with regard to extension) for the taxable year in which the disaster  
23 occurred.

24 ~~SEC. 7.~~

25 *SEC. 10.* It is the intent of the Legislature to provide in the  
26 annual Budget Act those additional reimbursements to local  
27 governments that, as a result of Section 4 7 of this act, are required  
28 by Section 25 of Article XIII of the California Constitution.

29 ~~SEC. 8.~~

30 *SEC. 11.* The Legislature finds and declares that this act fulfills  
31 a statewide public purpose because of all of the following:

32 (a) The Governor of California has officially proclaimed a state  
33 of emergency declaring that the wildfires that occurred within the  
34 County of Los Angeles, commencing in August 2009, constitute  
35 conditions of extreme peril to public health and safety to persons  
36 and property within that county, thus qualifying affected persons  
37 for various forms of governmental assistance and relief.

38 (b) *The Governor of California has officially proclaimed a state*  
39 *of emergency declaring that the winter storms that occurred within*  
40 *the County of Los Angeles, commencing in January 2010, constitute*

1 *conditions of extreme peril to public health and safety to persons*  
2 *and property within that county, thus qualifying affected persons*  
3 *for various forms of governmental assistance and relief.*

4 ~~(b)~~

5 (c) This act is consistent with, and supplements, the proclaimed  
6 disaster assistance and relief by providing necessary fiscal  
7 assistance and tax relief to affected jurisdictions and persons to  
8 allow them to maintain essential basic services and repair damage  
9 to, and restore, their homes and businesses.

10 ~~SEC. 9.~~

11 *SEC. 12.* If the Commission on State Mandates determines that  
12 this act contains costs mandated by the state, reimbursement to  
13 local agencies and school districts for those costs shall be made  
14 pursuant to Part 7 (commencing with Section 17500) of Division  
15 4 of Title 2 of the Government Code.

16 ~~SEC. 10.~~

17 *SEC. 13.* This act is an urgency statute necessary for the  
18 immediate preservation of the public peace, health, or safety within  
19 the meaning of Article IV of the Constitution and shall go into  
20 immediate effect. The facts constituting the necessity are:

21 In order to timely provide essential relief to those persons and  
22 jurisdictions that have suffered damage or loss as a result of the  
23 wildfires that occurred within the County of Los Angeles,  
24 ~~commencing in August 2009, that was the subject of the~~  
25 ~~Governor's proclamation of a state of emergency, it is necessary~~  
26 *commencing in August 2009, or as a result of the winter storms*  
27 *that occurred in the County of Los Angeles, commencing in*  
28 *January 2010, that were the subject of the Governor's*  
29 *proclamations of a state of emergency, it is necessary that this act*  
30 *take effect immediately.*